

UNITED STATES BANKRUPTCY COURT DISTRICT OF DELAWARE

PROOF OF CLAIM

Name of Debtor: Urban Brands, Inc., et al.

Case Number: 10-13005-KJC

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property): Pinellas County, Florida Tax Collector

Name and address where notices should be sent: Robin Ferguson, CFCA, Tax Manager, Pinellas County Tax Collector, P O Box 10834, Clearwater, FL 33757-8834, Telephone number: (727) 464-3386

RECEIVED JUN 13 2011 BMC GROUP

Check this box to indicate that this claim amends a previously filed claim.

Court Claim Number: (If known)

Filed on:

Name and address where payment should be sent (if different from above):

Telephone number:

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 3,789.93

If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete item 5.

Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim.

2. Basis for Claim: Tax plus 18% interest per annum (See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 3678

3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other

Describe: 2010 Tangible Personal Property Tax

Value of Property: \$ 200,551.00 Annual Interest Rate 18 %

Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ 179.47 Basis for perfection: FL Statutes 192, 197

Amount of Secured Claim: \$ 3,789.93 Amount Unsecured: \$

Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

Wages, salaries, or commissions (up to \$11,725\*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).

Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).

Up to \$2,600\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).

Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).

Other - Specify applicable paragraph of 11 U.S.C. §507 (a)( ).

Amount entitled to priority:

\$

\*Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date:

June 8, 2011

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

Robin Ferguson, CFCA, Tax Manager

FOR COURT USE ONLY

Urban Brands



00859

**DIANE NELSON, CFC**PINELLAS COUNTY TAX COLLECTOR [www.taxcollect.com](http://www.taxcollect.com)

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

**2010 DELINQUENT TANGIBLE TAX**

PAY IN U.S. FUNDS TO DIANE NELSON, TAX COLLECTOR • P.O. BOX 10832 • CLEARWATER, FL 33757-8832 • (727) 464-7777

WARRANT #10-0063	If Received By Please Pay	Jun 30, 2011 \$3,789.93	Jul 29, 2011 \$3,844.09	Aug 31, 2011 \$3,898.24	
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ACCOUNT NUMBER	ESCROW CODE	MILLAGE CODE
T812731		SP.

SITE ADDRESS: 3295 CENTRAL AVE. 33713

ASHLEY STEWART  
LARGE APPAREL OF FLORIDA INC  
100 METRO WAY  
SECAUCUS, NJ 07094-1914

**COPY**

Bankrupt

**AD VALOREM TAXES**

TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
GENERAL FUND	4.8108	200,551	25,000	175,551	844.54
HEALTH DEPARTMENT	0.0622	200,551	25,000	175,551	10.92
SCHOOL-STATE LAW	5.3420	200,551	25,000	175,551	937.79
SCHOOL-LOCAL BD.	2.9980	200,551	25,000	175,551	526.30
ST PETERSBURG	5.9125	200,551	25,000	175,551	1,037.95
SW FLA WTR MGMT.	0.3770	200,551	25,000	175,551	66.18
PINELLAS ANCLOTE	0.2600	200,551	25,000	175,551	45.64
PINELLAS COUNTY PLN.CNCL.	0.0125	200,551	25,000	175,551	2.19
JUVENILE WELFARE BOARD	0.7915	200,551	25,000	175,551	138.95
TOTAL MILLAGE 20.5665					

TAXES BECOME DELINQUENT APRIL 1st

TOTAL GROSS TAXES AND LATE/NON-RETURN PENALTY

**\$3,610.46**

PLEASE RETAIN TOP PORTION FOR YOUR RECORDS

**DIANE NELSON, CFC**PINELLAS COUNTY TAX COLLECTOR [www.taxcollect.com](http://www.taxcollect.com)

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ASHLEY STEWART  
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Bankrupt

SEE REVERSE SIDE FOR INSTRUCTIONS

RETURN THIS PORTION WITH PAYMENT

**❖ IMPORTANT - PLEASE READ ❖  
INSTRUCTIONS AND INFORMATION**

1. If you have **sold the REAL ESTATE PROPERTY** described on this notice, please send this notice to the new owners or return it to the Tax Collector's Office immediately. If you **sold the TANGIBLE PERSONAL PROPERTY**, but were the owner on January 1 of the tax year, you are responsible for the tax.
2. Please **verify the description** of the property. If any errors in the description are found, notify the Property Appraiser as soon as possible. This notice covers taxes for the calendar year, January 1 through December 31 of the year indicated on the front.
3. **If you have not received notices for all of your Pinellas County properties**, visit our website [www.taxcollect.com](http://www.taxcollect.com) to print a duplicate bill. Pursuant to Section 197.122, Florida Statutes, "all owners of property shall be held to know that taxes are due and payable annually and are charged with the duty of ascertaining the amount of current and delinquent taxes and paying them before April 1 of the year following the year in which taxes are assessed."
4. **Discounts** for early payment have been calculated for you on this notice. Please pay only one amount.  
Schedule of Discounts: (These discounts do not apply to the Installment Plan.)  
4% in November                      3% in December                      2% in January                      1% in February  
**Discounts** are determined by postmark of payment.
5. Please reference the account number from this tax bill on your payment and mail to Diane Nelson, Tax Collector, P.O. Box 10832, Clearwater, FL 33757. Postdated checks will NOT be held pending deposit and customer will incur fees if check is returned by the bank.
6. **UNPAID TAXES AND ASSESSMENTS BECOME DELINQUENT APRIL 1<sup>ST</sup>.**
  - For **real estate taxes**, 3% interest plus advertising cost is imposed. Tax Certificates will be sold on all unpaid real estate and non-ad valorem assessment items on or before June 1<sup>st</sup>. Beginning April 1<sup>st</sup>, payment must be made in certified funds.
  - For **tangible personal property taxes**, interest accrues at 1½ % per month plus advertising and fees. Tax warrants will be issued on all unpaid personal property taxes, pursuant to Chapter 197 F.S.If postmark indicates payment was mailed on or after April 1<sup>st</sup>, interest and costs are determined by the date payment is received by the Tax Collector. **Payments postmarked after March 31<sup>st</sup> must include the interest and advertising fee set forth above and be in the form of cash, cashier's check or certified funds.**
7. If paying by mail, please keep the top portion of this bill for your records. Please note that your taxes are not paid until your check clears the bank.
8. **Questions and Problems:**  
**Tax Collector:** (727) 464-7777 collects and distributes the taxes pursuant to current laws and regulations. This office is responsible for preparation and mailing of tax notices based on information contained on the current tax roll certified by the Property Appraiser and Non-Ad valorem assessments provided by the levying authorities.  
**Property Appraiser:** (727) 464-3207 is responsible for the preparation of the current Ad Valorem tax roll which includes the assessed value, all exemptions, taxable value, assessed owner name and address, address changes and property legal descriptions. Call the office of the PROPERTY APPRAISER regarding questions on any of this information.  
**Taxing Authorities:** Responsible for setting Ad Valorem Millage rates.  
**Levying Authorities:** Responsible for setting Non-Ad Valorem Assessments.

↓                      DETACH HERE                      ↓

Please detach and return this bottom part with your payment.

Please do not write on bottom part of bill.

TAXPAYER COPY

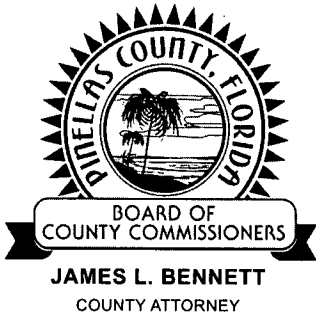
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RETURN WITH PAYMENT

RETURN WITH PAYMENT



# PINELLAS COUNTY OFFICE OF COUNTY ATTORNEY

PHONE (727) 464-3354 • FAX (727) 464-4147 • 315 COURT STREET • CLEARWATER, FLORIDA 33756

December 28, 2011

Mark D. Collins, Esq.  
Richards, Layton & Finger, P.A.  
One Rodney Square  
920 North King Street  
Wilmington, DE 19801

BMC Group, Inc.  
Urban Brands Claims Processing  
P.O. Box 3020  
Chanhassen, MN 55317-3020

Re: Urban Brands, Inc., et al.; Bankruptcy Case No. 10-13005-KJC,  
Jointly Administered Chapter 11

Dear Gentlemen:

My client, Diane Nelson, Tax Collector of Pinellas County, Florida, filed a Proof of Claim with BMC Group on or about June 8, 2011, for tangible personal property taxes. A copy of the claim and attached estimated bill are enclosed in this letter. Pursuant to Sections 192.042, 192.053, and 197.122, Florida Statutes, this claim was filed as secured, for payment of then-delinquent 2010 tangible personal property ad valorem taxes. The amount of the claim in June 2011 was \$3,789.93. Pursuant to Florida law, that claim continues to accrue interest at an annual rate of 18% until paid in full.

The original gross tax due on this account was \$3,610.46, which became delinquent on April 1, 2011. As of December 2011, interest and statutory costs had accrued, so that the total due was \$4,060.72. As of November 30, 2011, Urban Brands, Inc. made a payment of \$3,789.93. This payment was clearly insufficient to satisfy the tax claim, and therefore, an additional \$274.40 (if paid in December), \$278.02 (if paid in January) or \$281.63 (if paid in February) is due and owing to satisfy this claim.

This full amount is due and owing pursuant to the confirmed Plan of Reorganization. The Tax Collector's claim, filed as a secured claim, must be treated under Class 2, Other Secured Claims. Please let me know if you have any issue with my assessment of this claim. Until the claim is paid in full, the remaining balance is accruing interest at 18%, and although not a lot of money, this account cannot be closed until payment is made.

Mark D. Collins, Esq.  
BMC Group, Inc.  
December 28, 2011  
Page 2

Please let me know if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Sarah Richardson". The signature is written in a cursive style with a long, sweeping underline.

Sarah Richardson  
Managing Assistant County Attorney  
[srichard@pinellascounty.org](mailto:srichard@pinellascounty.org)

SR/slr  
Enclosures  
cc: Robin Ferguson, Tax Manager